Brian J. McMahon, Esq. Joshua R. Elias, Esq. **GIBBONS P.C.** One Gateway Center Newark, New Jersey 07102 (973) 596-4500

Attorneys for Defendants
U.S. Merchants Financial Group, Inc.,
U.S. Merchants, Inc., The Merchant of Tennis, Inc.
and Diversified Repackaging Corporation

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEW JERSEY

ROCHEUX INTERNATIONAL OF NEW JERSEY, INC.,

Plaintiff,

VS.

U.S. MERCHANTS FINANCIAL GROUP, INC., U.S. MERCHANTS, INC., a division of U.S. MERCHANTS FINANCIAL GROUP, INC. d/b/a U.S. MERCHANTS and/or THE MERCHANT OF TENNIS, INC., and DIVERSIFIED REPACKAGING CORPORATION,

Defendants.

Civil Action No. 06-6147 (GEB)(ES)

Document Electronically Filed

CERTIFICATE OF SERVICE

I, **BRIAN J. McMAHON**, hereby certify as follows:

- 1. I am an attorney at law admitted to practice before this Court and a director of the firm of Gibbons P.C., attorneys for Defendants U.S. Merchants Financial Group, Inc., U.S. Merchants, Inc., The Merchant of Tennis, Inc. and Diversified Repackaging Corporation ("U.S. Merchants" or "Defendants") in the above-captioned matter.
- 2. On October 14, 2010, I caused a true and correct copy of the Declaration of Darrell Roland in Support of Defendants' Submission of Supplemental Documentation and

Revised Calculations of Loss Offsets from January 2006 to June 2006, the Declaration of Nick Margaros in Support of Defendants' Submission of Supplemental Documentation and Revised Calculations of Loss Offsets from January 2006 to June 2006, and this Certificate of Service to be served via the Court's ECF system and regular mail on Brian W. McAlindin, Esq., Bathgate Wegener & Wolf, P.C., One Airport Road, Lakewood, NJ 08701, attorney for Plaintiff.

I certify under penalty of perjury that the foregoing is true and correct.

Dated: October 14, 2010

By: s/ Brian J. McMahon

Brian J. McMahon Joshua R. Elias

GIBBONS P.C.

One Gateway Center Newark, New Jersey 07102-5310 (973) 596-4500 bmcmahon@gibbonslaw.com jelias@gibbonslaw.com

FENIGSTEIN & KAUFMAN, P.C.

1900 Avenue of the Stars **Suite 2300** Los Angeles, California 90067-4314 (310) 201-0777

Attorneys for Defendants U.S. Merchants Financial Group, Inc., U.S. Merchants, Inc., the Merchant of Tennis, Inc. and Diversified Repackaging Corporation